

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

10 Daniels
0194 Scobey K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,251,446.84	1,179,153.68	0.00	72,293.16	0.00	0.00
21XX Support Services - Students	49,983.11	49,983.11	0.00	0.00	0.00	0.00
222X Educational Media Services	65,989.04	65,989.04	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	158,634.98	158,634.98	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	91,473.11	90,834.59	0.00	638.52	0.00	0.00
25XX Support Services - Business	49,740.75	0.00	41,999.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	226,567.80	226,567.80	0.00	0.00	0.00	0.00
27XX Student Transportation Services	234,338.88	178,308.88	0.00	56,030.00	0.00	0.00
31XX Food Services	112,711.74	112,711.74	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	25,198.01	25,198.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	48,387.16	48,387.16	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	32,406.09	0.00	XXXXXXXXXX	32,406.09	0.00	0.00
62XX Resources Transferred to Other School Districts or	28,187.23	28,187.23	XXXXXXXXXX	0.00	0.00	0.00
Totals	2,375,064.74	2,163,956.22	41,999.79	161,367.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,375,064.74					
Line A	Preliminary Indirect Cost Rate [C divided by B] 41,999.79/2,163,956.22		1.94%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

10 Daniels
0196 Peerless K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	377,529.21	377,529.21	0.00	0.00	0.00	0.00
21XX Support Services - Students	6,194.62	6,194.62	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,260.01	2,260.01	0.00	0.00	0.00	0.00
222X Educational Media Services	17,653.40	17,653.40	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	78,181.29	78,181.29	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,833.49	0.00	39,838.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	83,632.54	83,632.54	0.00	0.00	0.00	0.00
27XX Student Transportation Services	29,744.90	29,744.90	0.00	0.00	0.00	0.00
31XX Food Services	34,476.20	34,476.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,597.29	9,597.29	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,548.64	6,548.64	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	627.49	627.49	XXXXXXXXXX	0.00	0.00	0.00
Totals	692,279.08	646,445.59	39,838.11	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	692,279.08					
Line A	Preliminary Indirect Cost Rate [C divided by B] 39,838.11/646,445.59		6.16%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

10 Daniels
0200 Flaxville K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	222,191.55	222,191.55	0.00	0.00	0.00	0.00
21XX Support Services - Students	464.09	464.09	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	258.06	258.06	0.00	0.00	0.00	0.00
222X Educational Media Services	700.31	700.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	71,937.95	71,937.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	29,158.50	0.00	27,115.28	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	152,378.02	152,378.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	23,293.13	23,293.13	0.00	0.00	0.00	0.00
31XX Food Services	35,349.60	35,349.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,319.01	5,319.01	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,919.82	7,919.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	2,554.38	2,554.38	XXXXXXXXXX	0.00	0.00	0.00
Totals	551,524.42	522,365.92	27,115.28	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	551,524.42					
Line A	Preliminary Indirect Cost Rate [C divided by B] 27,115.28/522,365.92		5.19%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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